

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1-18. (Canceled)

19. (New) A method for manufacturing a circuit device comprising:

providing a multilayer substrate including a multilayer wiring on a supporting conductive film; wherein the multilayer wiring includes a patterned first wiring layer, an insulating layer which covers the first wiring layer, an opening portion wherein a part of the insulating layer is opened and the first wiring layer is exposed, and a second wiring layer electrically connected to the first wiring layer via the opening portion; and wherein a barrier film made of a different material from the supporting conductive film is provided between the first wiring layer and the supporting conductive film;

mounting a semiconductor element so that the semiconductor element electrically connects to the second wiring layer;

covering the semiconductor element with a sealing resin layer; and

thoroughly removing the supporting conductive film to expose the barrier film.

20. (New) The method for manufacturing a circuit device as set forth in Claim 19 wherein the barrier film comprises gold, silver or palladium.

21. (New) The method for manufacturing a circuit device as set forth in Claim 19 wherein the first wiring layer comprises copper as a main material.

22. (New) The method for manufacturing a circuit device as set forth in Claim 19 wherein the barrier film protects the supporting conductive film when patterning the first wiring layer.

23. (New) The method for manufacturing a circuit device as set forth in Claim 19 wherein the supporting conductive film comprises copper as a main material.

24. (New) The method for manufacturing a circuit device as set forth in Claim 19 wherein the supporting conductive film is thicker than a conductive film material for the first wiring layer.

25. (New) The method for manufacturing a circuit device as set forth in Claim 19 wherein the barrier film protects the first wiring pattern when removing the supporting conductive film.

26. (New) A method for manufacturing a circuit device comprising:
preparing a wiring substrate that includes a supporting conductive film, a first wiring layer provided on a surface of the supporting conductive film, and a barrier film provided between the supporting conductive film and the first wiring layer and is made of material different from the supporting conductive film;

forming an insulating layer on the surface of the supporting conductive film so that the first wiring layer is covered;

forming a second wiring layer which is electrically connected to the first wiring layer penetrating the insulation layer;

electrically connecting a semiconductor element to the second wiring layer;

sealing the semiconductor element with a sealing resin; and

removing the entire supporting conductive film.

27. (New) The method for manufacturing a circuit device as set forth in Claim 26 wherein the barrier film comprises gold, silver or palladium.

28. (New) The method for manufacturing a circuit device as set forth in Claim 26 wherein the barrier film protects the supporting conductive film when patterning the first wiring layer.

29. (New) The method for manufacturing a circuit device as set forth in Claim 26 wherein the barrier film protects the first wiring pattern when removing the supporting conductive film.

30. (New) The method for manufacturing a circuit device as set forth in Claim 26 wherein the supporting conductive film is thicker than a conductive film material for the first wiring layer.